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ABSTRACT

This record book is intended for use by agricultural education students who have ownership arrangements in animal enterprise experience programs. A major purpose of this book is to aid in separating out or allocating the costs and returns to a specific enterprise. The financial, labor, and management aspects of each enterprise can then be studied and analyzed with reasonable accuracy. This book is a part of a total recordkeeping system for students of agricultural education. At the completion of this record book, labor and management figures can be transferred to the Supervised Agriculture Experiences Summary in the Agriculture Education General Record Book. Nineteen forms are included in this record book: (1) animal enterprise budget; (2) enterprise agreement; (3) goals and accomplishments for this enterprise; (4) plan of practices; (5) diary of special events that affected the outcome of the enterprise; (6) inventory of breeding animals; (7) inventory of market animals; (8) inventory of animal products; (9) inventory of feed and supplies; (10) feed costs; (11) operating costs--other than feed; (12) overhead costs for the enterprise; (13) separate forms for animal products, market animals, and breeding animals sold or used at home or in the business; (14) breeding and birth record; (15) loss record; (16) weight record; (17) summary of animal enterprise; (18) separate forms for analysis of sheep, beef, swine breeding enterprises; and (19) analysis of market livestock and dairy enterprises. (NLA)

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Agricultural Education
ANIMAL ENTERPRISE
Record Book

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CE 057457

Student _____ Animal Enterprise _____

Address _____
(Street, Number, Route, or Box) (City) (Zip)

School _____ County _____ District _____

Year in School Freshman _____ Sophomore _____ Junior _____ Senior _____

Year in Agricultural Education 1st _____ 2nd _____ 3rd _____ 4th _____

School Year 19___-19___

Date of Enterprise Record From _____ 19___ to _____ 19___

Completed Records Approved _____
(Signature of Teacher) (Date)

Purpose and Use

of the

ANIMAL ENTERPRISE RECORD BOOK

Animal Enterprise Record Books are intended for use by agricultural education students who have ownership arrangements in animal enterprise projects as part of their supervised agricultural experience programs. "Ownership arrangements" implies that the student has significant **financial**, **labor**, and **management involvement** in the project rather than being an employee working for hourly wages or engaged in a school laboratory experience.

Information about a given enterprise is to be kept separate in all respects from that of any other enterprise, educational experience, or business activity. When the student and other party or parties are involved in a business having more than one enterprise, the use of equipment, supplies and other operating costs are often shared among the various enterprises. Certain costs are no longer distinctly identified with a specific enterprise. A major purpose of the Enterprise Record Book is to aid in separating out or allocating these costs and returns to a specific enterprise. The financial, labor, and management aspects of each enterprise can then be studied and analyzed with reasonable accuracy.

This *Animal Enterprise Record Book* is part of a total record keeping system for students of agricultural education. Other record books are available for the agricultural experiences in plant enterprise projects, ownership in agricultural businesses, school laboratory, job placement and improvement projects.

At the completion of this animal enterprise experience, and after records in this book have been checked for completeness and accuracy, labor and management income figures should be transferred to the **Supervised Agricultural Experiences Summary** in the *Agricultural Education General Record Book*.

Under the Direction of

John H. Davis, Assistant Director
Vocational and Career Education,
Agricultural Education Service

Roger D. Roediger, Director
Ohio Agricultural Education
Curriculum Materials Service

An acknowledgment of those who have contributed to the development of this book is included in the front of the *Agricultural Education General Record Book*.

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OHIO AGRICULTURAL EDUCATION
CURRICULUM MATERIALS SERVICE

The Ohio State University
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1991

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ANIMAL ENTERPRISE BUDGET

Make this budget soon after the enterprise is chosen, using amounts and prices based on enterprise records, occupational records, experimental data, and economic forecasts. Use this budget as a guide in developing an enterprise agreement which will be fair to all parties and will give a picture of amounts needed as well as the costs for items such as feed and supplies used for the enterprise.
Note: Unpaid labor is not included in this budget.

Enterprise _____ Number of Animals _____ From _____ to _____

ESTIMATED RETURNS FROM THE ENTERPRISE				AMOUNT DUE EACH PARTY BY AGREEMENT	
Items of Return to Be Expected	Number, Amount	Price per Unit	Total Value	Student	Other Party or Parties
Market animals sold or used at home or in the business		$	$	$	$
Breeding animals sold or consumed at home or in the business					
Animal products sold or used at home or in the business					
Appreciation of breeding animals					
Other returns					
(A) Estimated Total Returns			$	$	$

ESTIMATED COSTS FOR THE ENTERPRISE				COST TO BE ASSUMED BY EACH PARTY	
Items of Cost	Number, Amount	Price per Unit	Total Cost	Student	Other Party or Parties
OPERATING COSTS					
Purchase of animals for resale		$	$	$	$
Grain					
Supplement					
Hay					
Silage					
Pasture					
Supplies and bedding					
Hired, exchanged, or contributed labor					
Custom hire of machinery and equipment or transportation					
Breeding and registration fees, veterinarian and medicines					
Utilities and rent or lease of buildings and facilities					
Advertising and/or marketing costs					
Other operating costs					
Interest on non-borrowed operating capital					
Interest on borrowed operating capital					
OVERHEAD COSTS					
Depreciation of breeding animals					
Interest and insurance for breeding animals					
Use charge for machinery and equipment owned by student and/or other party or parties of agreement					
Use charge for buildings and facilities owned by student and/or other party or parties of agreement					
Other overhead costs					
(B) Estimated Total Operating and Overhead Costs			$	$	$

	For Enterprise	Student	Other Party or Parties
(C) Estimated Labor and Management Income (A minus B)	$	$	$

ENTERPRISE AGREEMENT

Your animal enterprise project agreement should inform all the parties concerned of their responsibilities for providing facilities or land, labor, capital, and management.

Under each numbered item, state all points clearly so there will be full and complete understanding. Be certain that all items on this page correspond with the items listed on the budget page.

Be definite in stating what part or share of each item of the production costs will be furnished or assumed by each party, and that they are consistent with the division made on the budget page. Keep in mind that in an enterprise agreement "furnish" and "assume" mean to be financially responsible for, regardless of the source of the item. In describing how the returns will be divided, state the shares in terms of production or sales. If changes in the agreement become necessary after the signing, record such changes on this page and include subsequent signatures.

1. What is the kind, size, and duration of the enterprise?

2. What will the student furnish or assume?

3. What will the other party or parties furnish or assume?

4. What part of the returns will the student receive or what part of any losses will the student be responsible for?

5. What part of the returns will the other party or parties receive or what part of any losses will the other party or parties be responsible for?

6. How can the student and/or other party or parties terminate this agreement?

Signed _____
(Student)

Signed _____
(Other Party)

Signed _____
(Other Party)

The undersigned approves of the agreement as stated and agrees to provide supervision and assistance as deemed necessary in providing a successful business experience for this student as outlined above.

Approved _____
(Teacher of Agricultural Education)

GOALS AND ACCOMPLISHMENTS FOR THIS ENTERPRISE

Goals should be established at the beginning of the enterprise. They should be challenging yet attainable. Goals should include measures of performance of **production** and **efficiency**. They should be stated in terms of definite outcomes. During and at the close of the enterprise the accomplishments should be compared with the goals.

GOALS	ACCOMPLISHMENTS

PLAN OF PRACTICES

Make the plan of practices definite enough to show **what you intend to do** and **how you intend to do it**. Record the practices which you will use for each job after you have made your decision as a result of the class, group, and individual study and before you do the job. Record these decisions on practices only after they have been approved by your teacher. Use a separate paragraph with a distinct heading for the decisions related to each job.

PLAN OF PRACTICES

(continued)

PLAN OF PRACTICES

(continued)

PLAN OF PRACTICES

(continued)

DIARY OF SPECIAL OR UNUSUAL EVENTS
and Suggestions for Improving the Enterprise

Note any unusual conditions which occurred during the project and caused the outcome to be somewhat different from what was hoped for or expected. Also, include those changes you would make to improve the outcome of the enterprise if conducted another time.

INVENTORY OF BREEDING ANIMALS

Enter on this page **only those animals** which are purchased or raised and **kept specifically to reproduce offspring**. The upper half of this page is for breeding animals which are on hand at the start of the project. The beginning inventory of these animals should be based on a realistic sale value of the animals at the time the project is begun. Animals born during the time of the project are to be listed in this upper half if they are on hand at the close of the project.

Depreciated values - for income tax purposes - of purchased breeding livestock should be recorded in the **Depreciation Schedule** of the record system. In this inventory the animals should be listed at their **current market sale value** for the beginning and closing inventories regardless of their value in the depreciation schedule.

Date Purchased Prior to Enterprise Period or Date Born	Item	BEGINNING INVENTORY Date _____ 19__ No. or Amt.	Price per Unit	Value	CLOSING INVENTORY Date _____ 19__ No. or Amt.	Price per Unit	Value
	PURCHASED		$	$		$	$
	RAISED						
(1) Total Beginning Inventory				$			

Date Purchased during Enterprise Period	Item	ADDITIONAL PURCHASES No. or Amt.	Price per Unit	Value			
			$	$		$	$
(2) Total Additional Purchases				$			
(3) Total Beginning Inventory and Additional Purchases (add **1** and **2**)				$			
(4) Total Closing Inventory							$
(5) Increase in Inventory Adjusted for Additional Purchases (subtract **3** from **4**)							$
or Decrease in Inventory Adjusted for Additional Purchases (subtract **4** from **3**)							$

INVENTORY OF MARKET ANIMALS

Enter on this page all animals which are purchased or raised specifically **to be sold** rather than to be kept for breeding purposes.

Even if they are breeding stock which will be used for breeding after they are sold, they should be entered here if the main intent of this enterprise was to raise or hold them for sale. The **current market sale value** of the animals should be used for the beginning and closing inventories.

Item	BEGINNING INVENTORY Date _____ 19__				CLOSING INVENTORY Date _____ 19__			
	No. or Amt.	Wt.	Price per Unit	Value	No. or Amt.	Wt.	Price per Unit	Value
			$	$			$	$

INVENTORY OF ANIMAL PRODUCTS

Include in this inventory those animal products which are on hand at the close of the project. Examples of animal products which may go in the inventory are pelts, wool, and honey. Use current and local market values for the products on hand.

Item	CLOSING INVENTORY Date _____ 19 ___		
	No. or Amt.	Price per Unit	Value
		$	$
Total Closing Inventory			$

INVENTORY OF FEED AND SUPPLIES

Include in this inventory all feed and supplies on hand at the beginning and at the close of the enterprise project. Use current market prices for feed or supplies on hand.

Item	BEGINNING INVENTORY Date _____ 19 ___			CLOSING INVENTORY Date _____ 19 ___		
	No. or Amt.	Price per Unit	Value	No. or Amt.	Price per Unit	Value
		$	$		$	$
(1) Total Beginning Inventory			$			$
(2) Total Closing Inventory						$
(3) Increase in Inventory (Subtract **1** from **2**)						$
or Decrease in Inventory (Subtract **2** from **1**)						$

FEED COSTS

Enter all feed costs for the enterprise on this page. Use actual costs for feed purchased and charge a market value for feed grown or received as a gift. Use columns 3 - a, b, c, d, and e to record the quantity of the major kinds of feeds fed to the enterprise. If a kind of feed is used which is not printed in one of these column headings, cross out the unused heading and write in the one used.

							COST			
1	2	3					4	5	6	7
Date Mo./Day/Yr.	Kind of Feed	Quantity of Feed					Price per Unit	Total Cost	Student's Share	Other Party's or Parties' Share
		a Grain	b Supplmt.	c Hay	d Silage	e Pasture				
							$	$	$	$
Total carried forward							$	$	$	$

FEED COSTS

(continued)

1	2	3					COST			
							4	5	6	7
		Quantity of Feed								
Date Mo./Day/Yr.	Kind of Feed	a Grain	b Supplmt.	c Hay	d Silage	e Pasture	Price per Unit	Total Cost	Student's Share	Other Party's or Parties' Share
	Brought forward						$	$	$	$
	Total carried forward						$	$	$	$

FEED COSTS

(continued)

1	2	3					COST			
							4	5	6	7
		Quantity of Feed								
Date Mo./Day/Yr.	Kind of Feed	a Grain	b Supplmt.	c Hay	d Silage	e Pasture	Price per Unit	Total Cost	Student's Share	Other Party's or Parties' Share
	Brought forward						$	$	$	$
	Total carried forward						$	$	$	$

FEED COSTS

(continued)

1	2	3					COST			
							4	5	6	7
		Quantity of Feed								
Date Mo./Day/Yr.	Kind of Feed	a Grain	b Supplmt.	c Hay	d Silage	e Pasture	Price per Unit	Total Cost	Student's Share	Other Party's or Parties' Share
	Brought forward						$	$	$	$

OPERATING COSTS

List all **operating costs** other than feed on these pages. Record feed costs on pages 14-17. **Overhead costs**, however, should be recorded on page 20, **not** on these pages.

In column 1, record the date of payment and in column 2, a description of the item of cost. In column 3, record the number of units purchased. Use the unit by which pricing is normally done, such as pounds, bushels, hundred weight (cwt), dozens, tons, etc. and identify which unit is being used. In column 4 record the price per unit of the units used in column 3.

Multiply the **Price per Unit** (column 4) by **Quantity** (column 3) to get the cost of each item and record in the appropriate column of **Operating Costs Categories** (columns 5-12).

					OPERATING		
1	2	3	4	5	6	7	
	Date Mo./Day/Yr.	Items	Quantity	Price per Unit	Purchase of Animals for Resale	Supplies and Bedding	Hired, Exchanged, or Contributed Labor
1				$	$	$	$
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30				TOTAL	$	$	$

— Other than Feed

The proportion of the cost of each item to be paid by the student (according to the agreement) is recorded in column 14. The proportion to be paid by the other party or parties is recorded in column 15. For each item, the **Student's Share** (column 14) plus the **Other Party's or Parties' Share** (column 15) should equal the **Total Operating Costs to the Enterprise** (column 13). Unpaid labor provided by the student or other party or parties of the agreement is not considered an operating cost and should not be entered here.

At the completion of the enterprise all columns should be totalled and the accuracy checked. The sum of the totals from columns 14 and 15 should equal the total of column 13. Also, the sum of all the totals of columns 5-12 should equal the total of column 13. When the accuracy has been checked, transfer the total costs from columns 13, 14, and 15 to the **Summary** on page 24.

COSTS CATEGORIES					TOTAL OPERATING COSTS			
8	9	10	11	12	13	14	15	
Custom Hire of Machinery, Equipment or Transportation	Breeding and Registration Fees, Vet and Medicines	Utilities and Rent or Lease of Buildings and Facilities	Advertising and/or Marketing Costs	Interest on Borrowed Operating Capital	Total Operating Costs to the Enterprise	Student's Share	Other Party's or Parties' Share	
$	$	$	$	$	$	$	$	1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
$	$	$	$	$	$	$	$	30

OVERHEAD COSTS FOR THE ENTERPRISE

The use charge for machinery or equipment can be a "going rate" charged in the local area for rental of a particular piece of equipment for a specific job, or it can be a published custom rate. It should be noted whether the charge includes the operator's labor or whether this is recorded on the **Operating Costs - Other than Feed** page. Note also whether charges are by the hour or by the amount of work done. Suggested fair use or rental fees for buildings are listed in farm management handbooks and represent interest, repair, depreciation, taxes, and any other costs for certain types and ages of buildings. The use charge should be prorated to only that portion of the building used by the enterprise.

The interest on breeding animals should be based on the dollars invested in the animals at their market value for the number of months the animals are in the enterprise. The three lines under item 3 provide for recording up to three groups of animals separately. If animals are insured, use the insurance costs which are charged to the animals in the enterprise.

	Number, Amount	Price per Unit	Total Cost	Student's Share	Other Party's or Parties' Share
1. Use charge for machinery and equipment owned by student or other party or parties of agreement					
a. _____		$	$	$	$
b. _____					
c. _____					
d. _____					
e. _____					
f. _____					
g. _____					
2. Use charge for buildings owned by student or other party or parties of the agreement _____		$	$	$	$
3. Interest on breeding animals					
$ ____ x ____% x _____ months ÷ 12			$	$	$
$ ____ x ____% x _____ months ÷ 12					
$ ____ x ____% x _____ months ÷ 12					
4. Insurance on breeding animals _____		$	$	$	$
5. Other overhead costs _____		$	$	$	$
TOTAL OVERHEAD COSTS			$	$	$

ANIMAL PRODUCTS SOLD OR USED AT HOME OR IN THE BUSINESS

Record on this page all sales of products. If products are exchanged for other items, record the value of the exchanged items using the current market price on the farm. Credit at the current market price all products used in the home or in the business during the project. Also record sale, exchange, or use in the business of any by-products.

Date Mo./Day/Yr.	Product	Amount	Price	Total Value	Student's Share	Other Party's or Parties' Share
			$	$	$	$

MARKET ANIMALS SOLD, OR USED AT HOME OR IN THE BUSINESS

Record in this section the sale price received for any **market** animals sold during the period of the project. Any **market** animals used at home or in the business or exchanged for others should be recorded at current market price.

Date Mo./Day/Yr.	Description	Amount	Price	Total Value	Student's Share	Other Party's or Parties' Share
			$	$	$	$
			TOTAL	$	$	$

BREEDING ANIMALS SOLD, OR CONSUMED AT HOME OR IN THE BUSINESS

Record in this section the price received for the sale of animals which had been owned for **breeding** purposes. If any **breeding** animals are consumed in the home or business or exchanged for other items, record them at their current market prices.

Date Mo./Day/Yr.	Description	Amount	Price	Total Value	Student's Share	Other Party's or Parties' Share
			$	$	$	$
			TOTAL	$	$	$

BREEDING AND BIRTH RECORD

Name of Dam	Name of Sire	Date of Service Mo./Day/Yr.	Date Due Mo./Day/Yr.	OFFSPRING		
				Date Born	Number Born (Dead and Alive)	Number Raised

LOSS RECORD

Date	Kind of Animal	No.	Cause of Loss	Date	Kind of Animal	No.	Cause of Loss

WEIGHT RECORD

ANIMALS		1ST WEIGHING			2ND WEIGHING				j	GAIN		
a	b	c	Weight		f	g	Weight		Days from 1st to 2nd Weighing	k	l	m
Kind	No.	Date	d Total	e Average (d ÷ b)	No.	Date	h Total	i Average (h ÷ f)		Total (h - d)	Average per Animal (k ÷ f)	Average per Animal per Day (l ÷ j)

SUMMARY OF ANIMAL ENTERPRISE

Before making any entries on this page, carefully check all records on previous pages for completeness, accuracy, and reasonableness. Then transfer all totals to this summary page as indicated by the items along the left half of the page.

To determine *non-borrowed operating capital* in item 3 of **Items of Cost**, subtract any **interest on borrowed operating capital**, column 12, page 19, from **total operating costs to the enterprise**, column 13, page 19. To determine the *interest on non-borrowed operating capital* use the formula in **Item 3:** Multiply the dollars of non-borrowed operating capital by the rate of interest for the use of this money times the months it was used, divided by 12 months.

ITEMS OF RETURN

		Returns to the Enterprise	Amount Due Each Party by Agreement: Student	Amount Due Each Party by Agreement: Other Party or Parties
1. Change in **inventory of breeding animals** adjusted for additional purchases (Item 5, page 11).	Increase	+ $	+ $	+ $
	or Decrease	-	-	-
2. Change in **inventory of market animals** (Item 3, page 12)	Increase	+	+	+
	or Decrease	-	-	-
3. **Closing inventory of animal products** (top of page 13)				
4. **Animal products sold or used at home or in the business** (page 21)				
5. **Market animals sold or used at home or in the business** (top of page 22)				
6. **Breeding animals sold or consumed at home or in the business** (bottom of page 22)				
(A) Total Returns (subtract any minus figures in Items **1** and **2**)		$	$	$

ITEMS OF COST

		Costs to the Enterprise	Amount to Be Furnished by Each Party: Student	Amount to Be Furnished by Each Party: Other Party or Parties
1. Change in **inventory of feed and supplies** (bottom of page 13)	Increase	- $	- $	- $
	or Decrease	+	+	+
2. **Total operating costs** (**feed costs** from pages 14-17 plus **operating costs - other than feed**, page 19)				
3. **Interest on non-borrowed operating capital** $ _____ x _____ % x _____ months used ÷ 12				
4. **Total overhead costs** (page 20)				
(B) Total Costs (subtract any minus figures in Item **1**)		$	$	$

	Total	Student	Other Party or Parties
(C) Labor and Management Income (A - B)	$	$	$

(Attach to page 25 of Animal Enterprise Record Book.)

ANALYSIS OF SHEEP BREEDING ENTERPRISE

Student's Name _____ Total PMWU's _____ *(No. of ewes x 0.5)*

	A	B	C			
	My Project	FBPA Annual Summary*	Evaluation *Based on comparison of columns A and B)*			
			Excel.	Good	Fair	Poor
PRODUCTION AND INCOME						
1. **Average number of ewes in this project** *(ewe days ÷ days in project) (1 ewe for 1 day = 1 ewe day)*	_____	_____				
2. **Average number of lambs born per ewe** *(page 23, number born ÷ item 1)*	_____	_____				
3. **Average number of lambs raised per ewe** *(page 23, number raised ÷ item 1)*	_____	_____				
4. **Total pounds of lamb produced** *(page 23, column k) (Should agree with formula on back of this page.)*	_____	_____				
5. **Pounds of lamb produced per ewe** *(item 4 — item 1)*	_____	_____				
6. **Pounds of wool produced per ewe** *[(page 13, pounds of wool on closing inventory)* ***plus*** *(page 21, pounds of wool sold)] ÷ item 1*	_____	_____				
7. **Total labor and management income** *(page 24, item C)*	$_____	$_____				
8. **Labor and management income per ewe** *(item 7 ÷ item 1)*	$_____	$_____				
9. **Labor and management income per pound of lamb produced** *(item 7 — item 4)*	$_____	$_____				
COSTS OF PRODUCTION						
10. **Total costs for the project** *(page 24, item B)*	$_____	$_____				
11. **Total costs per ewe** *(item 10 ÷ item 1)*	$_____	$_____				
12. **Total costs per pound of lamb produced** *(item 10 ÷ item 4)*	$_____	$_____				
13. **Feed costs for the project** *(pages 14-17, sum of column 5)*	$_____	$_____				
14. **Feed costs per ewe** *(item 13 ÷ item 1)*	$_____	$_____				
15. **Feed costs per pound of lamb produced** *(item 13 ÷ item 4)*	$_____	$_____				
MARKETING						
16. **Average selling price per pound of lamb marketed** *(page 22, total value of lambs sold ÷ pounds of lamb sold)*	$_____	$_____				
Other Factors about Your Project that You Wish to Analyze						
17. _____	_____	_____				
18. _____	_____	_____				

* Or use other similar source of data - identify here: _____

Formula for Item 4

[*weight of animals produced (closing inventory, page 12)* **plus** *weight of market animals sold or used at home (top of page 22)* **minus** *weight of purchased animals for resale (page 18)*]

(Attach to page 25 of Animal Enterprise Record Book.)

ANALYSIS OF BEEF BREEDING ENTERPRISE

Student's Name _____ Total PMWU's _____ *(No. of cows x 1.2)*

	A	B	C			
	My Project	FBPA Annual Summary*	Evaluation *Based on comparison of columns A and B)*			
			Excel.	Good	Fair	Poor
PRODUCTION AND INCOME						
1. **Average number of cows in this project** *(cow days ÷ days in the project) (1 cow for 1 day = 1 cow day)*	_____	_____				
2. **Number of calves born** *(page 23)*	_____	_____				
3. **Number of calves weaned** *(page 23)*	_____	_____				
4. **Total pounds of beef produced** *(column k, page 23) (Should agree with formula on back of this page)*	_____	_____				
5. **Pounds of beef produced per cow** *(item 4 ÷ item 1)*	_____	_____				
6. **Total labor and management income** *(page 24, item C)*	$_____	$_____				
7. **Labor and management income per cow** *(item 6 ÷ item 1)*	$_____	$_____				
8. **Labor and management income per pound of beef produced** *(item 6 ÷ item 4)*	$_____	$_____				
COSTS OF PRODUCTION						
9. **Total costs for the project** *(page 24, item B)*	$_____	$_____				
10. **Total costs per cow** *(item 9 ÷ item 1)*	$_____	$_____				
11. **Total costs per pound of beef produced** *(item 9 ÷ item 4)*	$_____	$_____				
12. **Total feed costs** *(pages 14-17, sum of column 5)*	$_____	$_____				
13. **Feed costs per cow** *(item 12 ÷ item 1)*	$_____	$_____				
14. **Feed costs per pound of beef produced** *(item 12 ÷ item 4)*	$_____	$_____				
MARKETING						
15. **Average selling price per pound of beef sold** *(page 22, total value of beef sold ÷ total pounds of beef sold)*	$_____	$_____				
Other Factors about Your Project that You Wish to Analyze						
16. _____	_____	_____				
17. _____	_____	_____				

*Or use other similar source of data - identify here: _____

Formula for Item 4

[*weight of animals produced (closing inventory, page 12)* ***plus*** *weight of market animals sold or used at home (top of page 22)* ***minus*** *weight of purchased animals for resale (page 18)*]

(Attach to page 25 of *Animal Enterprise Record Book.*)

ANALYSIS OF MARKET LIVESTOCK ENTERPRISE

Student's Name _____ Name of Enterprise _____
(See note on back of page.)

PMWU's _____
(See note on back of page.)

	A My Project	B FBPA Annual Summary*	C Evaluation (Based on comparison of columns A and B)			
			Excel.	Good	Fair	Poor
PRODUCTION AND INCOME						
1. **Total number of animals fed** *(page 12, number of animals on closing inventory* ***plus*** *top of page 22, number of market animals sold or used at home.) (Should agree with total number in column f, bottom of page 23.)*	_____	_____				
2. **Total pounds of gain produced** *(column k, page 23) (Should agree with formula on back of this page.)*	_____	_____				
3. **Average pounds of gain produced per animal** *(item 2 ÷ item 1) (Should agree with column l, bottom of page 23.)*	_____	_____				
4. **Average pounds of gain produced per animal per day** *(column m, bottom of page 23)* If more than one group of animals, the weighted average should be used. *(See formula on the back of this page.)*	_____	_____				
5. **Returns per $1.00 of feed fed** *(page 24, item A ÷ total column 5 from Feed Cost pages 14-17)*	$ _____	$ _____				
6. **Pounds of feed per pound of gain** *(sum of columns 3a, b, c, and d, pages 14-17 ÷ total of column k in Weight Record, page 23)*	_____	_____				
7. **Total labor and management income for the project** *(from item C, page 24)*	$ _____	$ _____				
8. **Labor and management income per animal fed** *(item 7 ÷ item 1)*	$ _____	$ _____				
9. **Labor and management income per pound of gain** *(item 7 ÷ item 2)*	$ _____	$ _____				
PRODUCTION COSTS						
10. **Total costs for the project** *(item B, page 24)*	$ _____	$ _____				
11. **Total costs per animal fed** *(item 10 ÷ item 1)*	$ _____	$ _____				
12. **Total costs per pound of gain** *(item 10 ÷ item 2)*	$ _____	$ _____				
13. **Operating costs for the project** *(item 2 of Costs, page 24)*	$ _____	$ _____				
14. **Operating costs per animal** *(item 13 ÷ item 1)*	$ _____	$ _____				
15. **Operating costs per pound of gain** *(item 13 ÷ item 2)*	$ _____	$ _____				
16. **Feed costs for the project** *(sum of column 5, pages 14-17)*	$ _____	$ _____				
17. **Feed costs per animal fed** *(item 16 ÷ item 1)*	$ _____	$ _____				
18. **Feed costs per pound of gain** *(item 16 ÷ item 2)*	$ _____	$ _____				
19. **Overhead costs for the project** *(page 24, item 4)*	$ _____	$ _____				
20. **Overhead costs per animal fed** *(item 19 ÷ item 1)*	$ _____	$ _____				
21. **Overhead costs per pound of gain** *(item 19 ÷ item 2)*	$ _____	$ _____				
MARKETING						
22. **Average selling price per pound of weight sold** *(page 22, total value of animals sold ÷ total pounds of animals sold)*	$ _____	$ _____				
Other factors about your project that you wish to analyze:						
23. _____	_____	_____				
24. _____	_____	_____				

*Or use other similar source of data - identify here: _____

Name of Market Livestock

Use most appropriate species or type such as feeder pigs, market lambs, dairy steers, or beef feeder.

PMWU's

Multiply the number of animals fed by the following PMWU figure per animal:

Feeder pigs	0.2
Feeder lambs	0.1
Broilers	0.0015
Veal calves	0.15
Steer (100 days)	0.2
Steer (300 days)	0.6

Formula for Item 2

[Weight of animals *(closing inventory, page 12)* **plus** weight of market animals sold or used at home *(top of page 22)* **minus** weight of animals in beginning inventory *(page 12)* **minus** weight of purchased animals for resale *(page 18)*]

Formula for Item 4

[**Multiply** the average gain per animal per day of each group *(column m, page 23)* by the number of animals in each group *(column f, page 23)*. **Sum** the products of the multiplication and **divide** by the total animals in all groups *(column f, page 23)*]

(Attach to page 25 of Animal Enterprise Record Book.)

ANALYSIS OF DAIRY ENTERPRISE

Student's Name _____ Total PMWU's _____ *(No. of cows x 8)*

	A	B	C			
			Evaluation *(Based on comparison of columns A and B)*			
	My Project	FBPA Annual Summary*	Excel.	Good	Fair	Poor
PRODUCTION AND INCOME						
1. **Average number of cows in this project** *(cow days ÷ days in this project) (1 cow for 1 day = 1 cow day)*	_____	_____				
2. **Total pounds of milk produced** *(page 21, sum of* **Amount** *column for all milk produced)*	_____	_____				
3. **Total pounds of butterfat produced** *(% butterfat X pounds of milk produced)*	_____	_____				
4. **Total pounds of protein produced** - if percent protein information is available *(% protein X pounds of milk produced)*	_____	_____				
5. **Average pounds of milk per cow** *(item 2 ÷ item 1)*	_____	_____				
6. **Average pounds of butterfat per cow** *(item 3 ÷ item 1)*	_____	_____				
7. **Average pounds of protein per cow** *(item 4 ÷ item 1)*	_____	_____				
8. **Total labor and management income** *(page 24, item C)*	$_____	$_____				
9. **Labor and management income per cow** *(item 8 ÷ item 1)*	$_____	$_____				
10. **Labor and management income per 100 pounds of milk** *(item 8 ÷ item 2 X 100)*	$_____	$_____				
COSTS OF PRODUCTION						
11. **Total costs for the enterprise** *(page 24, item B)*	$_____	$_____				
12. **Total costs per cow** *(item 11 ÷ item 1)*	$_____	$_____				
13. **Total costs per 100 pounds of milk produced** *(item 11 ÷ item 2 X 100)*	$_____	$_____				
14. **Total feed costs** *(pages 14-17, sum of column 5)*	$_____	$_____				
15. **Feed costs per cow** *(item 14 ÷ item 1)*	$_____	$_____				
16. **Feed costs per 100 pounds of milk produced** *(item 14 ÷ item 2 X 100)*	$_____	$_____				
MARKETING						
17. **Average selling price per 100 pounds of milk produced** *(page 21, total value of milk sold or used at home ÷ item 2 X 100)*	$_____	$_____				
Other Factors about Your Project that You Wish to Analyze						
18. _____	_____	_____				
19. _____	_____	_____				

*Or use other similar source of data - identify here: _____

(Attach to page 25 of Animal Enterprise Record Book.)

ANALYSIS OF SWINE BREEDING ENTERPRISE

Student's Name _____ Total PMWU's _____ *(No. of sows X 1.5)*

	A	B	C			
			Evaluation *(Based on comparison of columns A and B*			
	My Project	FBPA Annual Summary*	Excel.	Good	Fair	Poor
PRODUCTION AND INCOME						
1. **Average number of sows in this project** *(sow days ÷ days in the project) (1 sow for 1 day = 1 sow day)*	_____	_____				
2. **Number of live pigs farrowed** *(page 23, total offspring born live)*	_____	_____				
3. **Average number of live pigs farrowed per sow** *(item 2 ÷ item 1)*	_____	_____				
4. **Number of pigs raised** *(page 23, number raised)*	_____	_____				
5. **Average number of pigs raised per sow** *(item 4 ÷ item 1)*	_____	_____				
6. **Total pounds of pork produced at _____ days of age** *(page 23, column k)*	_____	_____				
7. **Average pounds of pork produced per sow** *(item 6 ÷ item 1)*	_____	_____				
8. **Labor and management income for the project** *(page 24, item C)*	$_____	$_____				
9. **Labor and management income per sow** *(item 8 ÷ item 1)*	$_____	$_____				
10. **Labor and management income per pound of pork produced** *(item 8 ÷ item 6)*	$_____	$_____				
COSTS OF PRODUCTION						
11. **Total costs for the project** *(page 24, item B)*	$_____	$_____				
12. **Total costs per sow** *(item 11 ÷ item 1)*	$_____	$_____				
13. **Total costs per pound of pork produced** *(item 11 ÷ item 6)*	$_____	$_____				
14. **Feed costs for the project** *(pages 14-17, sum of column 5)*	$_____	$_____				
15. **Feed costs per sow** *(item 14 ÷ item 1)*	$_____	$_____				
16. **Feed costs per pound of pork produced** *(item 14 ÷ item 6)*	$_____	$_____				
MARKETING						
17. **Average selling price per pound of pork sold** *(page 22, total value of pigs sold ÷ pounds of pork sold)*	$_____	$_____				
Other Factors about Your Project that You Wish to Analyze						
18. _____	_____	_____				
19. _____	_____	_____				

*Or use other similar source of data - identify here: _____

(Attach analysis page here.)

Several versions of animal enterprise analysis pages are available for attachment to this inside cover. Select the one appropriate to your particular enterprise.

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